

## PROPERTY TAXES

### MILL LEVY INCREASES OVER TIME

The following charts show the increase in the number of mills levied by selected cities and counties from 2000-2016. The charts show the number of mills levied in total by each county, and a city located in that county. In Silver Bow County, the total is for the consolidated city-county government. The increase includes both increases from voted levies, increases from permissive levies, and increases from inflationary adjustments.

The average increase in mill levies for counties is 52%.

The average increase in mill levies for cities is 68%.

There also charts that show mill levy increases in a few selected school districts over a shorter period of time. That increase was about 10% compared to a 7% increase for counties and a 13% increase for cities.

The increase in Statewide taxable value from 2004 -2017 was about 53%.

The combination of mill levy increases and taxable value increases account for significant property tax increases in dollars to taxpayers.

While owners of cyclically appraised property were somewhat protected from the increases in taxable value due to legislative action, that action also contributed, in part, to the need for mill levy increases by local taxing units.

The point of this information is to create awareness of an impending property tax revolt by taxpayers who are reaching the breaking point due to ever increasing property tax burdens.

# MONTANA TAXPAYERS ASSOCIATION



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## Property Tax Revenue Projection

## Property Tax



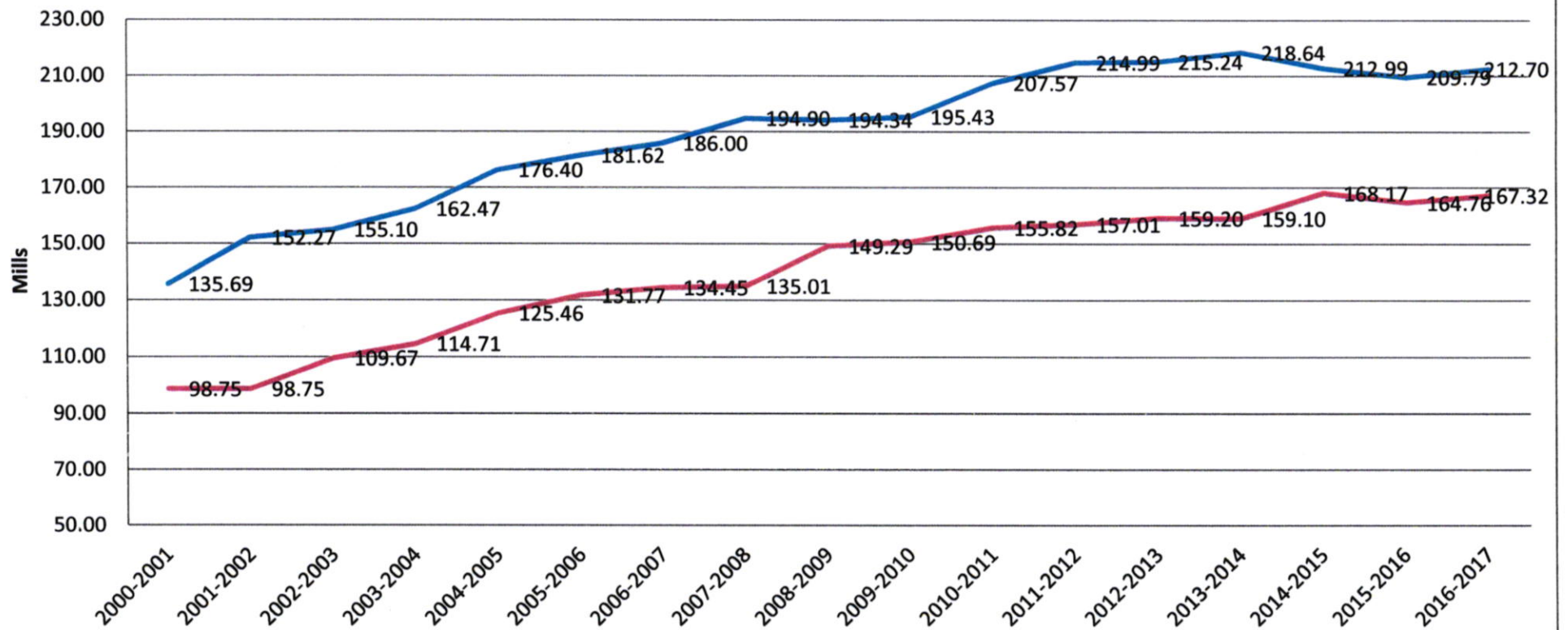
This chart shows the dollars collected by the State from the 95 school mills and the 6 university mills. **Increases were 53% from 2004-17.**

The increase in dollar collections is solely due to increases in taxable value of the total property in Montana.

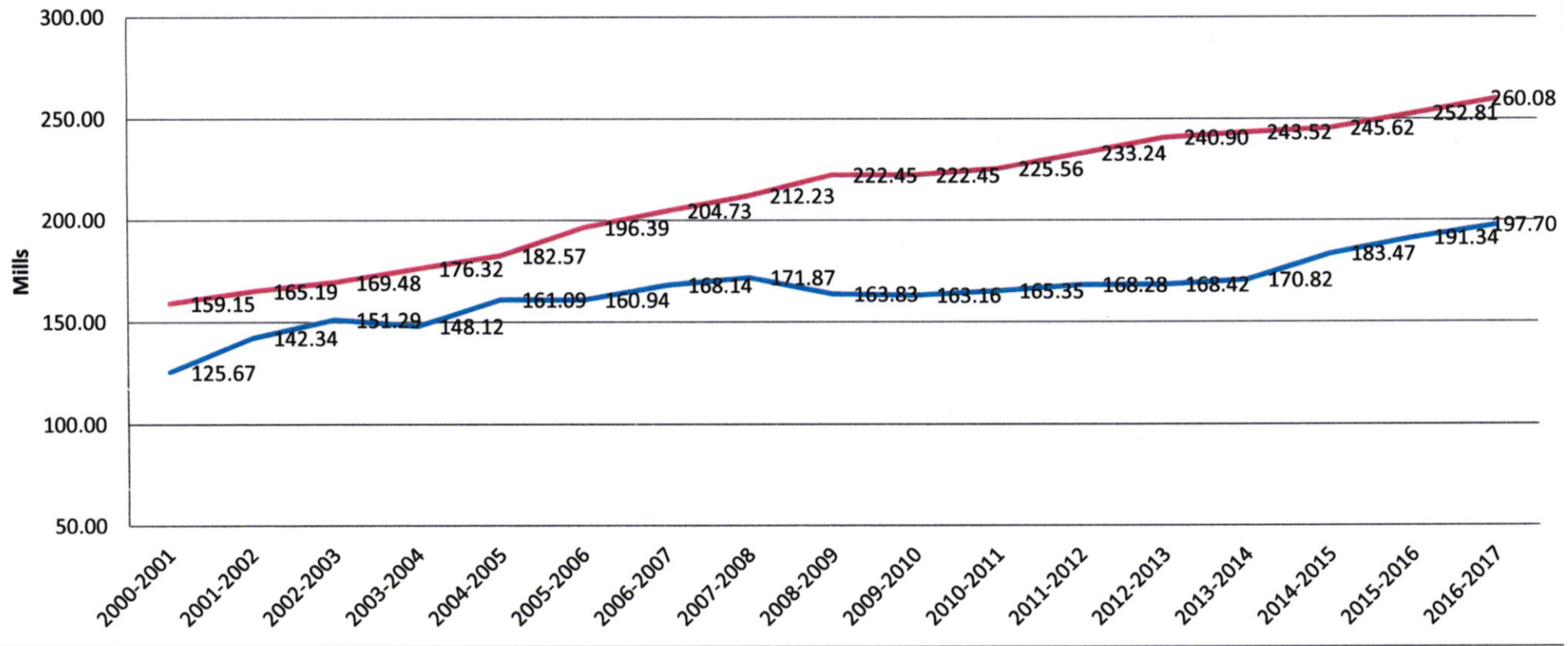
Taxable value increases are due to new property coming onto the roles, and increases in appraised value of existing property.

Tax rate adjustments were made to certain classes of property during this time. Residential, commercial, ag land, and timberland tax rates were reduced through 2015 to mitigate reappraisal and class 8 business equipment rates were adjusted in 2011 and 2013.

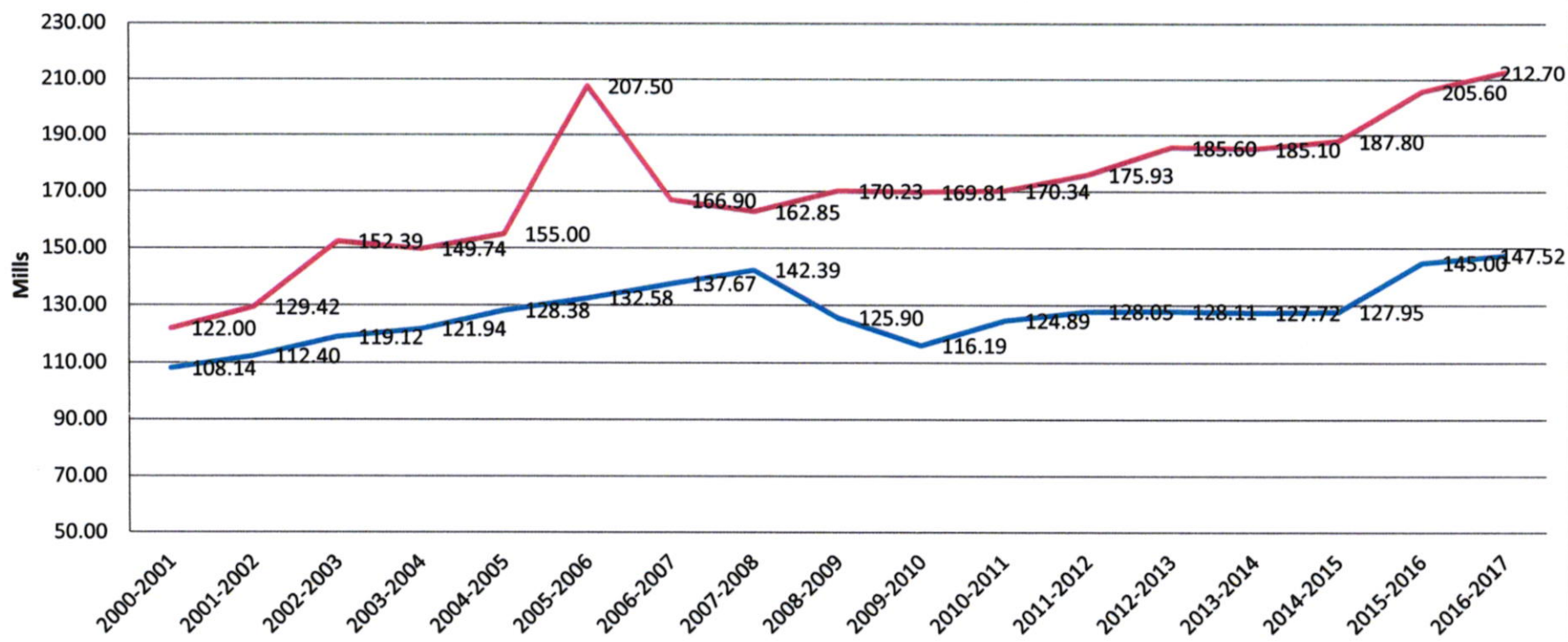
## Lewis & Clark County -- Blue = County --- Red = City



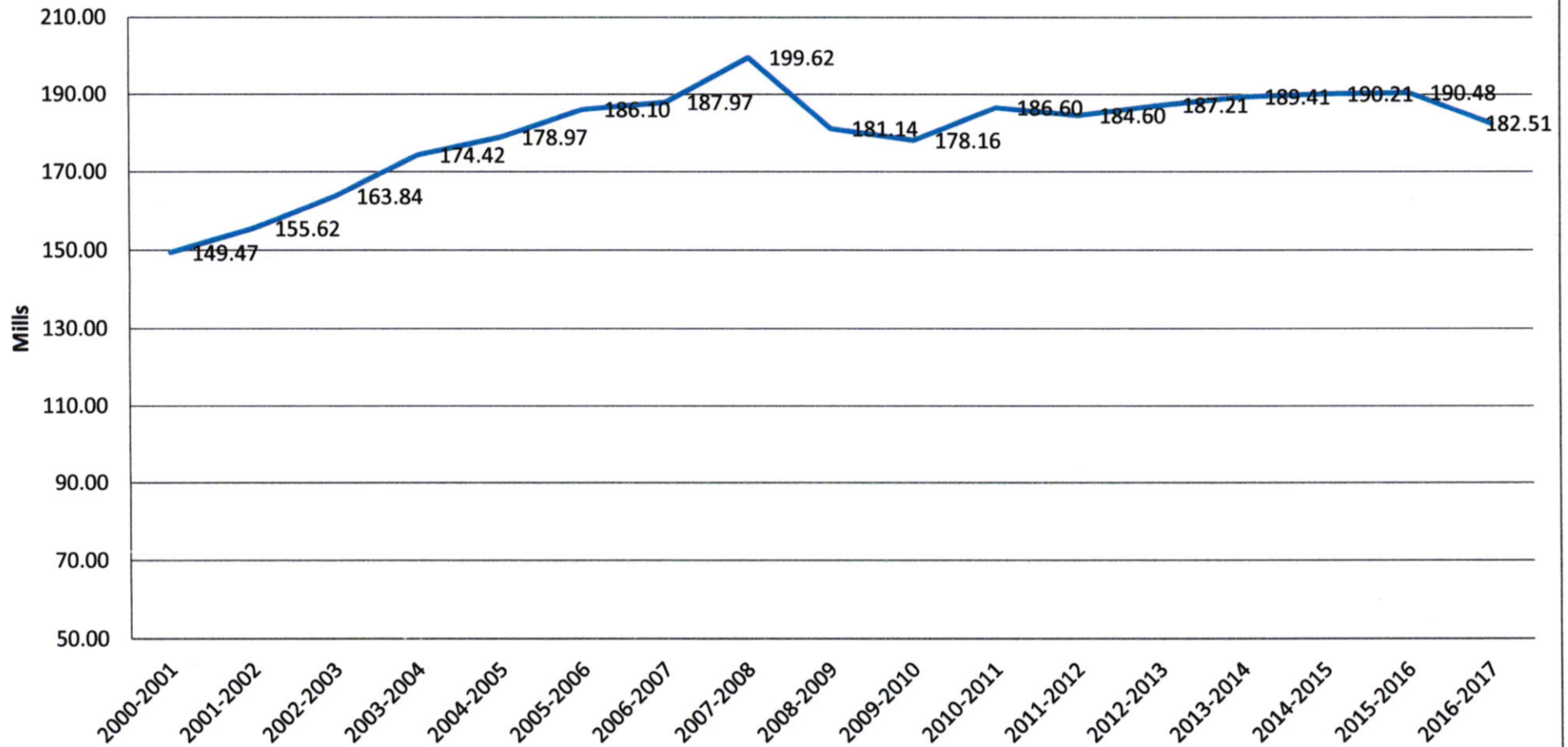
## Missoula County -- Blue = County --- Red = City



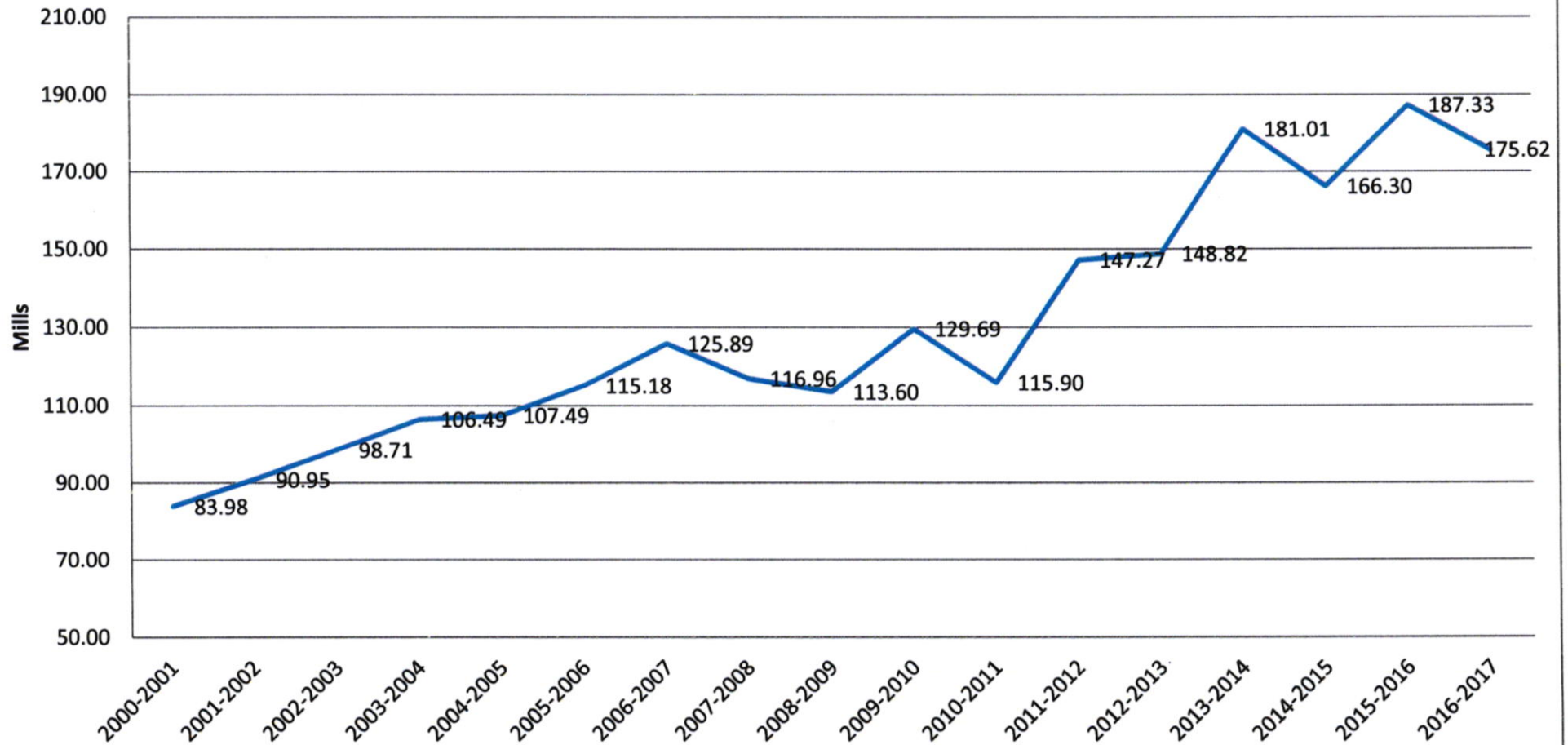
**Flathead County** -- Blue = County --- Red = City



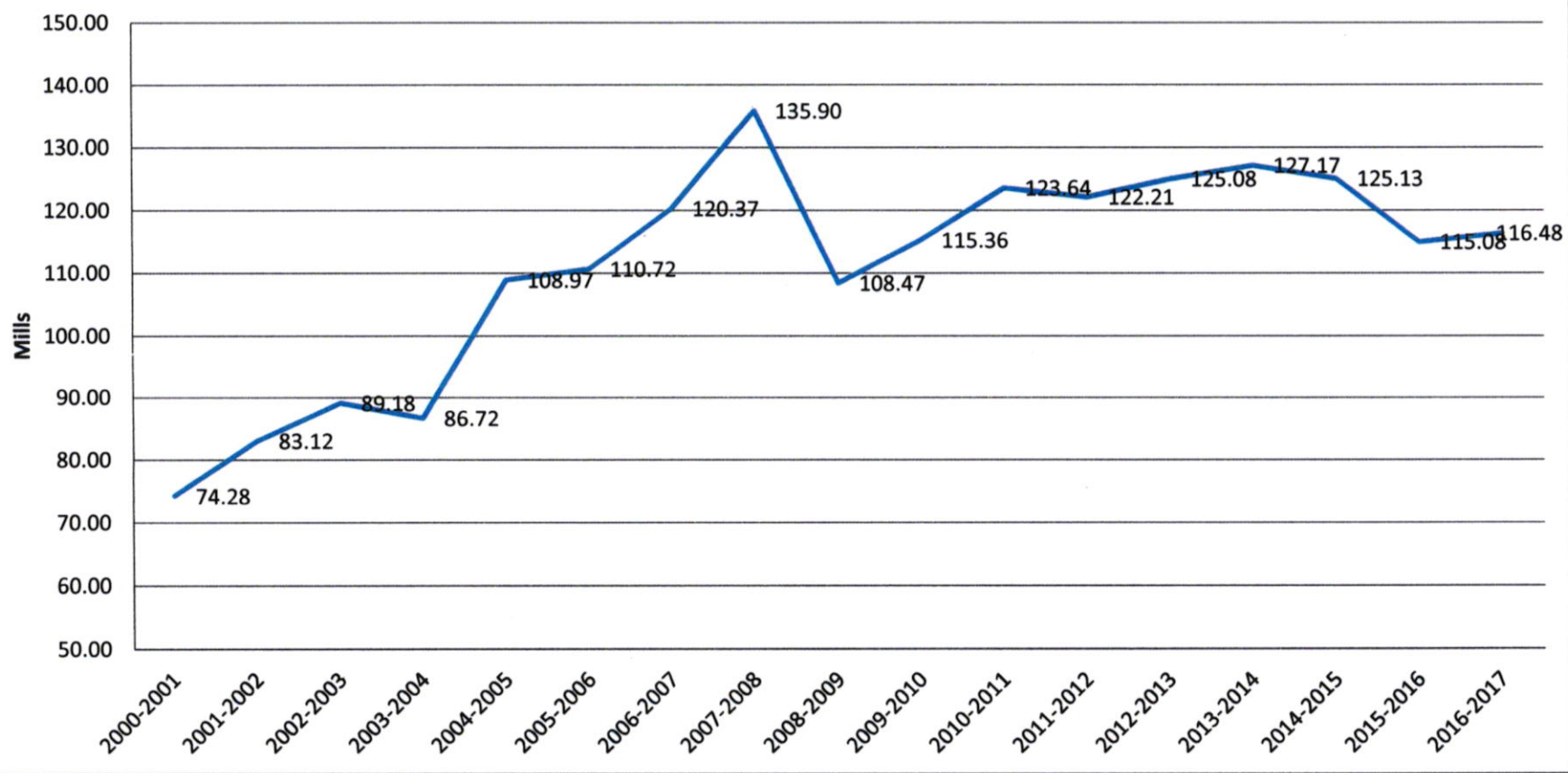
## Custer County



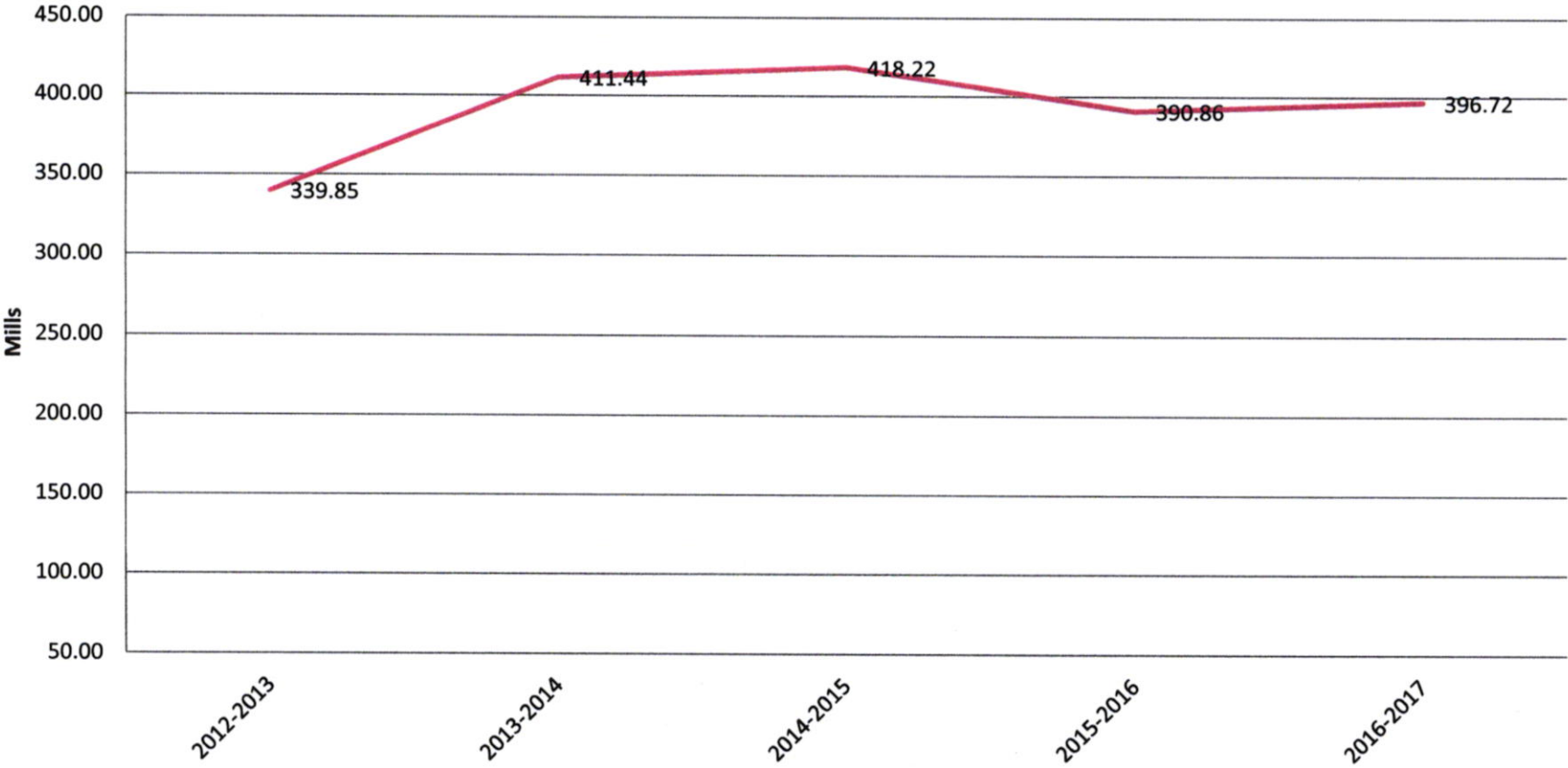
## Stillwater County



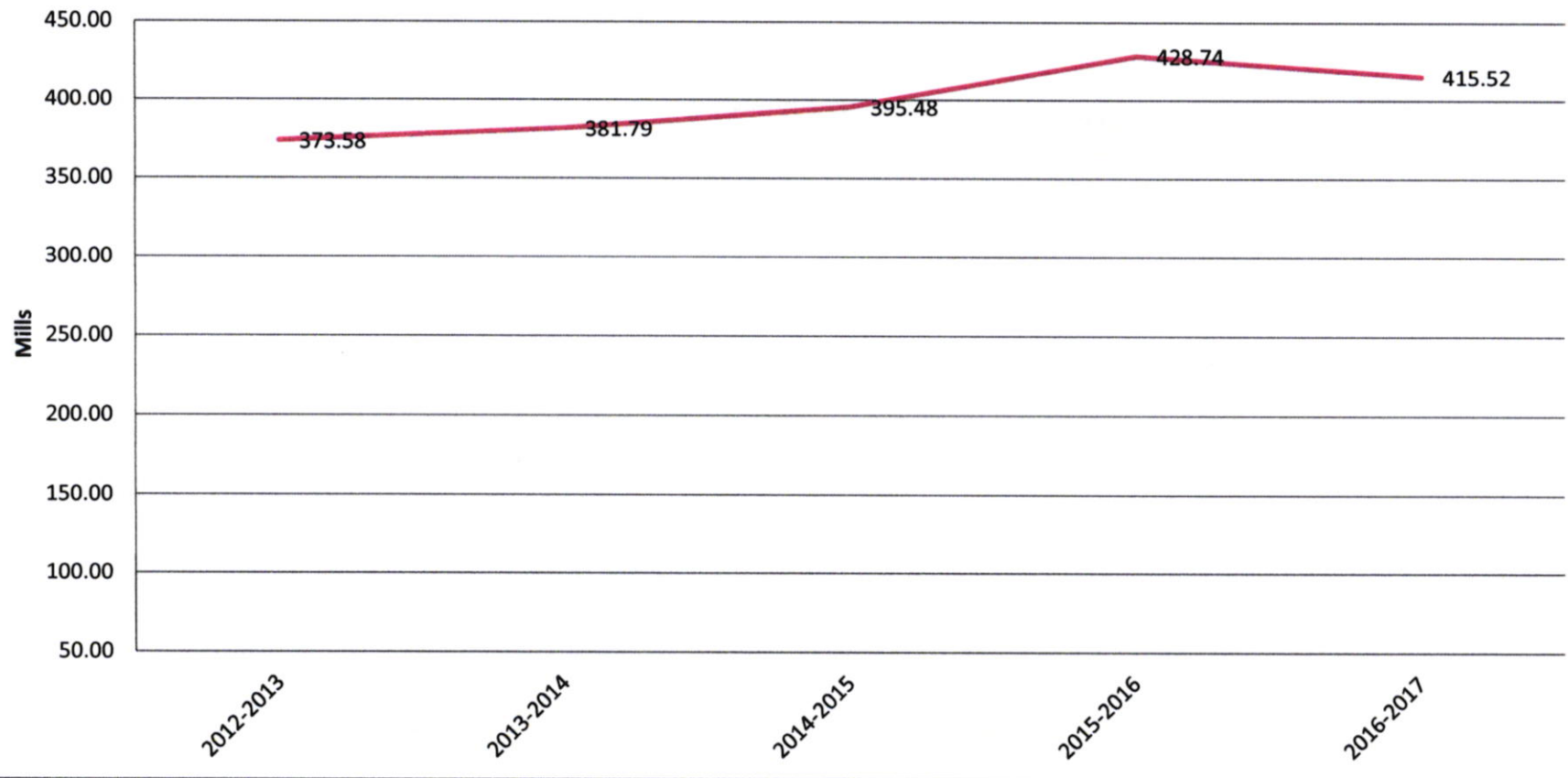
## Valley County



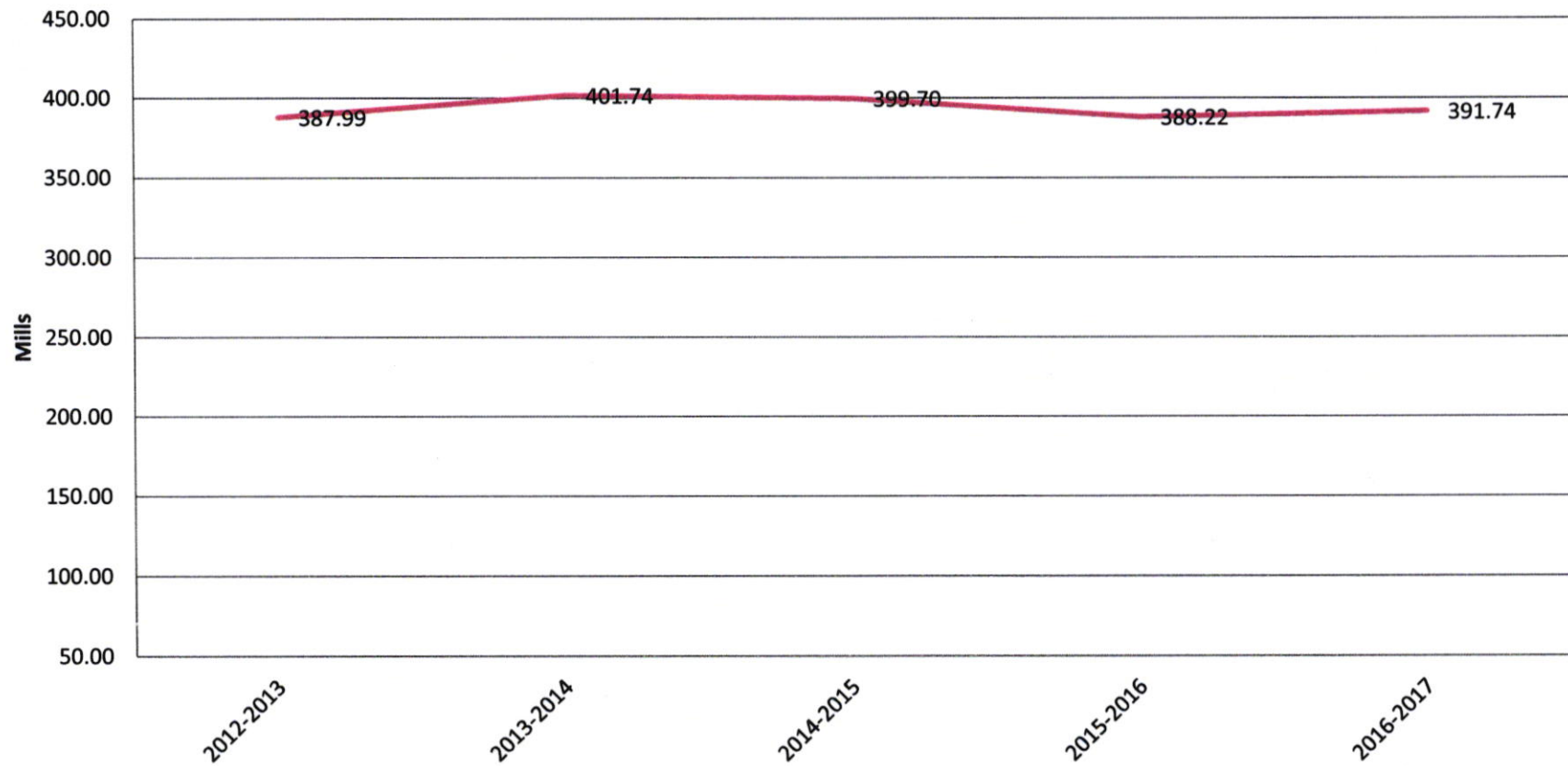
Glasgow School District



## Kalispell School District



## Helena School District



## Billings School District

